MAY 0 6 2005 W.

I hereby early that this correspondence is being deposit

hereby that this correspondence is being deposited with the United States Postal Service as First Class Mail in an Envelope Addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

3 May 2005

Date of Deposit

Graham S. Jones, II; Reg. No. 20,429

Name of Person Making Deposit

Gignature /

3 May 2005 Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors:	Huilong Zhu et al.	Date:	3 May 2005	
Serial No.:	10/605,726	Art Unit:	2813	
Filing Date:	22 October 2003	Examiner:	Stephen W. Smoot	
Confirmation No.:	2725	Docket No.	FIS9-2003-0303-US1	
Title:	Method of Manufacture of Thin Silicon on Insulator (SOI) with Recessed Channel and Devices Manufactured Thereby	Attorney:	Graham S. Jones, II 42 Barnard Avenue Poughkeepsie, NY 12603-5023	

AMENDMENT

The Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Your Honor:

In response to the Office Action of 8 February 2005, please amend the above-identified application as follows:

Amendments to the Title	begin on page	2	of this paper.
Amendments to the Abstract	begin on page	3	of this paper
Amendments to the Specification	begin on page	4	of this paper
Amendments to the Claims	begin on page	12	of this paper.
Remarks/Arguments	begin on page	18	of this paper.

Serial No.: 10/605,726	Art Unit: 2813
------------------------	----------------

IN THE TITLE

Please amend the title to read as follows:

Method of Manufacture of Thin Silicon on Insulator (SOI) with Recessed Channel and Devices Manufactured Thereby